

STANDARD PROCEDURE		PAGE: 1 OF 8	
ISSUED BY: BUDGET			
EFFECTIVE DATE: May 17, 1996			
PROCEDURE # 8.2			
SUBJECT: TRAVEL POLICY			
DISTRIBUTION CODE:	A,B,C	CONTACT:	Branch Manager- Budget Branch
		Station:	#10
		Phone:	564-3642

I. POLICY

It is the policy of the Kentucky Revenue Cabinet (KRC) to comply with KAR Chapter 200's travel regulations and other Finance & Administration Cabinet policies; and to timely reimburse KRC employees for travel expenses incurred on behalf of the KRC.

Travel funds will be budgeted at the division level. Division directors and managers will be responsible for management of travel budget. Restrictions and limitations in travel authorization may occur in periods of budget limitations or constraints.

II. PROCEDURES FOR TRAVEL AUTHORIZATION

A. Travel Authorization - Related to Training

1. Attending In-house Training Conducted by KRC Staff

Travel authorization requires :

- (1) **Complete** training form TD-01 - Revenue Authorization Travel Form.
- (2) **Obtain** signature approval of immediate supervisor, district manager or appropriate authority; and
- (3) **Obtain** approval for training from the Training and Development Branch.

2. Attending Training, Seminar or Conference Conducted by Another State Agency

Travel authorization requires :

- (1) **Complete** training form TD-01 - Revenue Authorization Travel Form.
- (2) **Obtain** signature approval of immediate supervisor, district manager or appropriate authority; and
- (3) **Obtain** approval for training from the Training and Development Branch.

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3. **Attending Training, Seminar or Conference Conducted by Governmental Services Center (GSC)**

Travel authorization requires :

- (1) **Complete** the GSC training form.
- (2) **Obtain** signature approval of immediate supervisor, district manager or appropriate authority; and
- (3) **Obtain** approval for training from the Training and Development Branch. The KRC liaison will register the participant with GSC.

NOTE: The costs associated with attending the training offered by another state agency or GSC will be interaccounted to KRC.

4. **Attending In-State Training, Seminar or Conference Conducted by a Qualified Vendor or Organization**

Travel authorization requires :

- (1) **Complete** training form TD-01.
- (2) **Obtain** signature approval of immediate supervisor, district manager or appropriate authority.
- (3) **Attach** vendor registration form and cost information to training form; and
- (4) **Obtain** approval for training from the Training and Development Branch.

5. **Attending Out-of-State training, Seminar or Conference Conducted by a Qualified Vendor or Organization**

Travel authorization requires :

- (1) **Complete** an Out-of State Travel Authorization - Form DOA-28.
- (2) **Obtain** a Justification Memo- **From:** the Secretary of the Revenue Cabinet; **To:** Office of the Controller, Finance & Administration Cabinet.
- (3) **Complete** training form TD-01.
- (4) **Attach** vendor registration form and cost information to training form; and
- (5) **Forward** forms to the KRC Budget Branch for processing and approval.

6. **Authorization for Payment of registration fees, tuition or other cost associated with training requires:**

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Travel authorization requires :

- (1) **Complete** training form TD-01.
- (2) **Obtain** signature approval of immediate supervisor, district manager or appropriate authority.
- (3) **Submit in advance** to Training and Development Branch for their approval; and
- (4) **Approved registration fees will be forwarded** to the Budget Branch for processing **by the Training and Development Branch.**

NOTE: Registration fees, tuition or other costs for training conducted by another state agency or GSC will be interaccounted to KRC.

B. In-State Travel Authorization

Travel related to auditing, taxpayer service or any other normal work related duties requires:

- (1) **Approval** by immediate supervisor and/or an appropriate authority **prior to travel.**
- (2) **Documentation** on need, purpose, destination and **expected expense.**

NOTE: Employees whose workstation is their home must:

- a. **Maintain a journal** of purpose of trip, destination, out-of-pocket expenses and log of miles driven each day.
- b. **Obtain prior approval** for travel needs and plans from immediate supervisor or appropriate authority.

NOTE: The KRC encourages car pooling when more than one employee is traveling to the same area.

NOTE: Employees traveling from their workstation (i.e. Frankfort, or Taxpayer Service Center) to a meeting, conference or training must obtain approval from their immediate supervisor or an appropriate authority prior to travel.

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C. Out-of-State Travel Authorization

1. Out-of-State Travel for Field Personnel Relating to Audits

The Finance and Administration Cabinet has provided blanket approval to Field personnel travel relating to audits when approval has been received through the appropriate Field Division personnel.

- a. **Obtain prior approval** for travel from supervisor or appropriate authority.
- b. Auditors **must utilize car pooling** if going to same area.
- c. Auditors **must drive if distance to be traveled is equal to or less than 400 miles.**
- d. For audit travel **over 400 miles** the auditor **must fly. However,** the auditor may drive if cost justification is approved by their Director.

2. Out-of-state Travel for Criminal Investigators

The Finance and Administration Cabinet has provided **blanket approval** to the **Criminal Investigations Section** for travel relating to investigations **when** approval has been received through appropriate authority.

The **investigators must maintain detailed travel records.** These travel records will be maintained **in the office of the Supervisor of the Criminal Investigation Section.**

NOTE: Blanket exemptions for out-of-state travel must be requested with each change of Secretary of Finance and Administration Cabinet and/or Secretary of the Revenue Cabinet.

3. All Other Out-of-State Travel Requests

Travel authorization requires :

- (1) **Complete** an Out-of State Travel Authorization - Form DOA-28.
- (2) **Obtain** a Justification Memo- **From:** The Secretary of the Revenue Cabinet; **To:** Office of the Controller, Finance & Administration Cabinet.
- (3) **Forward** forms to the KRC Budget Branch for processing and approval.
- (4) **Complete** all registration forms when the trip includes training, seminars or workshops.
- (5) **Forward** all paper work to the Budget Branch for processing & approval.

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III. PROCEDURE - TRAVEL OUT-OF-COUNTRY

Travel outside of the United States

- (1) **Complete** Request for Authorization of Out-of Country Travel, Form DOA-28A.
- (2) **Submit** along with a justification memo **From:** The Secretary of the Revenue Cabinet; **To:** Office of the Controller, Finance & Administration Cabinet.
- (3) **Forward** all paper work to the Budget Branch for processing & approval.

IV. PROCEDURE - USAGE OF STATE VEHICLE

A. To obtain usage of a state vehicle

- (1) **Complete** Form TC 78-3 Division of Fleet Management Trip Ticket.
- (2) **Obtain** signature approval of supervisor or appropriate personnel, prior to travel.
- (3) **Call** the Transportation Cabinet, **Division of Motor Pool, in advance** and **reserve a vehicle**.
- (4) **Deliver** Form TC 78-3 to the Transportation Cabinet when picking up vehicle.

B. Reimbursement for rider option expense on employee's car insurance policy prior to use of a state vehicle.

- (1) **Complete** Form P-45 Personnel Cabinet Non-Owned Coverage Reimbursement form and submit along with a travel voucher.
- (2) **Satisfy** the following requirements:
 - a. Employee must have completed 12 months of State service
 - b. Job requires use of state vehicle
 - c. Carried rider option for preceeding twelve (12) months

NOTE: Employees are eligible for reimbursement for up to two (2) prior fiscal years. If claims are not filed within this period, they are not reimbursable.

V. PROCEDURE - AIRLINE TRAVEL

1. Must **obtain approved Out-of-State Authorizations** through the **Finance Cabinet** (excluding Field Audit or Criminal Investigation Travel).
2. Must **contact** the **KRC Travel Coordinator** in Field Operations to make airline reservations. Must **contact at least thirty (30) days prior to departure**.

VI. PROCEDURE - LODGING

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1. **Obtain** lowest lodging rate possible (should be reasonable & economical).
2. **Write** a justification memo to your immediate supervisor for any lodging over \$55 day (before taxes).
3. **Submit** a justification memo to the Director or appropriate authority for lodging approval.
4. **Contact** the **KRC Travel Coordinator** in field operations for needed assistance with lodging availabilities.

NOTE: Lodging within forty (40) miles of employee's workstation or home address is not reimbursable per KAR Chapter 200. Requests for exemption may be granted on a case by case basis with justification memo addressed to Office of Controller, Finance and Administration Cabinet.

VII. PROCEDURE - RENTAL CAR

1. **Write** a "most economical means" justification memo.
2. **Submit** the justification memo to the Director or appropriate authority for rental car travel approval.

VIII. PROCEDURE - TRAVEL RELATED REIMBURSEMENT

A. Reimbursement - Travel Expense

1. **Complete** Travel Voucher Form DOA-27 (**Must be completed in ink or typed**).
The following information **must be provided** on the Travel Voucher:
 - Name and address
 - Social Security Number as vendor number
 - Purpose of trip
 - Return and departure times for each day
 - Actual miles driven for each day as allowed per KAR Chapter 200 (**lesser between work station or home**)
 - Miscellaneous expenses on back of page

NOTE: Account number will be placed on travel vouchers in the Budget Branch when audited.

2. **Attach** air ticket to Travel Voucher (if applicable).
3. **Must attach** original receipts for lodging, parking, rental cars, etc. to Travel Voucher, **if over \$2.00**, for reimbursement.
4. **Itemize each day** the expenses incurred and the miles traveled. Each days expenses must appear on a seperate line of the Travel Voucher.

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5. **Sign** in ink on the signature line.
6. **Forward** to immediate supervisor for approval and signature.
7. **Must attach a copy** of the Travel Voucher and all other attachments to the original Travel Voucher and submit to Budget Branch for processing.

NOTE: The minimum amount to file for reimbursement is \$25.00
(employee may accumulate expenses until end of fiscal year).

B. Reimbursement - Business Expenses

1. **Must obtain prior approval** for all small purchases from Property and Mail Services.
2. **May request a purchase order number** from Property and Mail Services.
3. **Must complete two (2) separate expense vouchers** when travel expenses are **incurred over two (2) fiscal years.** (i.e. beyond July 1)

C. Processing Travel Vouchers

1. **Immediate Supervisor**
 - (1) **Approve** and **sign** the Travel Voucher and
 - (2) **Forward** to the Budget Branch.
2. **The Budget Branch**
 - (1) **Audit Travel Vouchers** for accuracy and math corrections.
 - (2) **Submit** audited voucher **to Finance and Administration Cabinet,** Division of Accounts, for processing.

D. Distribution of Check(s)

1. The **Budget Branch distributes check directly to employee** receiving reimbursement when check is received.
2. Reimbursement **checks for the field staff** are **forwarded to Field Operations.** Field Operations distributes checks to the Service Centers.

E. Change in Address or Name

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Contact the Human Resources Branch with changes in name or address to prevent a delay in processing the Travel Voucher. Name and Address on file must agree with name and address on Travel Voucher.

IX. ATTACHMENTS INCORPORATED INTO PROCEDURE*

A. Forms Attached Which Are Available Through Budget Branch:

- TC 78-3 Kentucky Transportation Cabinet (Motor Pool-State Car)
- PI-1 Department of Parks Interaccount Authorization
- DOA-28 Request for Authorization for Out-of-State Travel
- DOA-28A Request for Authorization for Out-of-Country Travel
- DOA-34 Travel Voucher
- DOA-35 Travel Voucher Continuation
- P-45 Department of Personnel Non-Owned Coverage Reimbursement
- TD-01 Revenue Training Authorization Form
- P-33 Personnel Education Assistance Authorization Form
- GSC Training Request

B. Regulation on Travel Expense and Reimbursement

Copy of Regulation 200 KAR 2:006 *Revised 12/7/95*

C. Finance and Administration Cabinet

1. Travel Expense High Rate Areas (BO-120-17-03)
2. New Travel Regulations -(On/Before 12/6/95 & On/After 12/7/95)
 - Standard Subsistence
 - Camping Allowance
 - Mileage Allowance
 - High Rate Subsistence

*** A change in an incorporated Attachment requires a revision of the Standard Procedure**

NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN STANDARD PROCEDURE # 1.1 ENTITLED " CREATION, REVISION AND RESCISSION OF KRC POLICIES AND PROCEDURES"

DISTRIBUTION CODES:

A. Senior Management	B. Division Directors	C. Branch Managers\Supervisors
D. Cabinet Personnel	E. Division Personnel	F. Branch Personnel
